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Taxis, F-tax and VAT

This page contains information about the rules that apply to you if you run a taxi business or are planning to start one.

Apply for F-tax approval and register for VAT

You need to apply for F-tax approval and register your business for VAT. The VAT rate on the sale of taxi services is 6%. Please note that only passenger transport services are subject to VAT at 6%. Goods transport (such as courier services) is subject to VAT at 25%, in accordance with the general VAT regulations.

- [Register your business for VAT \(in Swedish\)](#)

Running a taxi business

In order to run a taxi business, you need to apply for a taxi operating licence for your business, and register the vehicles that will be used for taxi services. Information about taxi operating licences and taxi driving licences is available on the Swedish Transport Agency's website.

- [Taxi services \(The Swedish Transport Agency, in Swedish\) External link. External link.](#)

Your vehicle(s) must be equipped with an approved taximeter, which you must use to produce data reports. These reports serve as documentation for your bookkeeping records. You must also print out receipts and specifications from your taximeter for your customers. The use of taximeters is regulated by the Swedish Transport Agency.

- [Taximeters \(The Swedish Transport Agency, in Swedish External link.\)](#)

Is your business connected to a platform?

If your business is connected to a platform such as an app, you must pay tax and file tax returns in the normal way. The owner of the platform will notify the Swedish Tax Agency of your income.

Transferring data to a reporting centre

Reporting centres receive data from taximeters using certified technical equipment. If you run a taxi business, you must transfer this data at least once a week. The transfer is wireless and digital.

The requirement to transfer data applies to all registered taxis that are equipped with a taximeter. All approved reporting centres are listed on the Swedish Transport Agency's website

- [Reporting centres for taxi services \(The Swedish Transport Agency, in Swedish\) External link.](#)

6 Information for reporting centres

From 1 September 2023, some new rules apply to reporting centres.

The new rules apply when a reporting centre chooses to manage data from taximeter equipment developed in accordance with the Swedish Board for Accreditation and Conformity Assessment's (Swedac's) regulations and general guidance on accessory devices connected to taximeters (STAFS 2022:2).

Reporting centres for taxis must transfer data in XML format to the Swedish Tax Agency on request.

How to transfer the data

When the Swedish Tax Agency submits a request to a reporting centre, we register a new case. We send a letter the reporting centre specifying the data we need.

Reporting centres must provide the data that the Swedish Tax Agency requests in the file format specified in annexes 1-3 of the Swedish Transport Agency's regulations on technical equipment in reporting centres for taxi services (TSFS 2016:47).

- [Regulations on technical equipment in reporting centres \(The Swedish Transport Agency, in Swedish\) External link.](#)

You must send the files via our e-services. There are four e-services: one for each type of XML file.

The XML schemas that you must use for your respective XML files are published in the Swedish Tax Agency's schema warehouse.

- [Schemas for reporting centres \(in Swedish\)](#)

Contact us

Feel free to contact us if you have any questions about starting or running a taxi business.

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